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U.S. DISTRICT COURT DISTRICT OF WYOMING OCT - 5 2007

Stephan Harris, Clerk Cheyenne

UNITED STATES DISTRICT COURT DISTRICT OF WYOMING

United States of America,

Plaintiff,

v.

Civil No. 2:07-cv-19-CAB

Jane Joyce Rice; Water Garden, Inc.; Perpetual Legacy Corp.; Carte Blanche Trust; & Newport Pacific Trust Co., Ltd.;

Defendants.

JUDGMENT

This matter came before the Court upon the United States' Motion For Entry Of Default Judgment Against Defendant Water Garden, Inc. Service of process upon Defendant Water Garden, Inc. was completed by publication on June 13, 2007. Defendant Water Garden, Inc. failed to file a pleading or otherwise defend, and default was entered pursuant to Fed. R. Civ. P. 55(a) on August 13, 2007. Accordingly, default judgment is hereby entered in favor of Plaintiff and against Defendant Water Garden, Inc., pursuant to Fed. R. Civ. P. 55(b).

It is FURTHER ORDERED AND DECLARED that Defendant Water Garden, Inc.

has no interest, estate, or claim of any kind whatsoever in the real property located at 9 Pleasant Valley Drive, Sheridan, Wyoming, 82801-9735, more particularly described as follows:

Lot 3, Pleasant Valley Subdivision, a subdivision in Sheridan county, Wyoming, as recorded in Book 1 of Plats, Page 204, having a street address of 9 Pleasant Valley Drive, Sheridan, Wyoming, 82801

or any other property described in the Complaint which is the subject of this action.

UNITED STATES DISTRICT JUDGE